

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In the Matter of		:	
		:	Case No. B-01-15472 (SMB)
BEST PAYPHONES, INC.,		:	Chapter 11
	Debtor	:	NOTICE OF APPEAL
		:	
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**NOTICE OF APPEAL TO THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK  
FROM A FINAL JUDGMENT OF THE BANKRUPTCY COURT  
OF THE SOUTHERN DISTRICT OF NEW YORK**

PLEASE TAKE NOTICE that the Debtor, BEST PAYPHONES, INC. ("Best"), hereby appeals under 28 U.S.C. § 158(a) to the United States District Court for the Southern District of New York from the Final Judgment of the Bankruptcy Court entered on the 20<sup>th</sup> day of March, 2008, allowing the disputed claims of Manhattan Telecommunications Corporation ("MetTel") arising from agreements Best entered into with North American Telecommunications Corporation dated November 18, 1998 (the "1998 NATelCo Agreement"), and December 8, 2000, (the "2000 NATelCo Agreement") and thereafter assigned, allegedly, to MetTel, from each and every part thereof, and from all interlocutory orders related to said Final Judgment, including without limitation,

(i) the Findings of Fact and Conclusions of Law related to MetTel's claim for unliquidated damages (*e.g.* lost profits) that arose from the 2000 NATelCo Agreement, entered May 9, 2007;

(ii) the Judgment related to MetTel's claim for unliquidated damages (*e.g.* lost profits) that arose from the 2000 NATelCo Agreement, entered on May 17, 2007;

(iii) the Order denying Best's motion for summary judgment to dismiss MetTel's

claim for unliquidated damages (*e.g.* lost profits) that arose from the 2000 NATelCo Agreement, entered May 21, 2004;

(iv) the Order denying Best's motion for summary judgment to dismiss MetTel's claim for unliquidated damages (*e.g.* lost profits) that arose from the 2000 NATelCo Agreement and MetTel's claim for an account receivable that arose from the 1998 NATelCo Agreement, entered November 14, 2006;

(v) all Orders concerning discovery on the claims that arose under the 2000 NATelCo Agreement and the 1998 NATelCo Agreement;

(vi) the Findings of Fact and Conclusions of Law related to Best's defense that MetTel did not afford Best a discount off of the accounts receivable, allegedly assigned to MetTel, that arose from the 1998 NATelCo Agreement and 2000 NATelCo Agreement, entered on October 25, 2007;

(vii) the Order granting MetTel summary judgment related to Best's defenses that the rates charged under the 1998 NATelCo Agreement and the 2000 NATelCo Agreement were too high and that MetTel did not credit interest earned on a deposit that Best submitted in relation to the 2000 NATelCo Agreement, that was transferred to MetTel, entered November 26, 2007; and

(viii) the Order granting MetTel summary judgment, in part, for accounts stated, with interest, entered on December 31, 2002.

The parties to the Order appealed from and the names and addresses of their respective attorneys are as follows:

Best Payphones, Inc., George M. Gilmer, Esq. 943 Fourth Avenue Brooklyn, NY 11232  
(718) 788-0100, Attorney for Debtor

Manhattan Telecommunications Corporation, Duane Morris, 1540 Broadway, New  
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United States Trustees' Office, 33 Whitehall Street, New York, NY 10004,

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Dated: Brooklyn, New York  
March 28, 2008

/s/ George M. Gilmer  
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